

1-1 By: Bohac, Zedler (Senate Sponsor - Williams) H.B. No. 1913
 1-2 (In the Senate - Received from the House May 6, 2013;
 1-3 May 7, 2013, read first time and referred to Committee on Finance;
 1-4 May 15, 2013, reported favorably by the following vote: Yeas 14,
 1-5 Nays 0; May 15, 2013, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Williams	X		
1-9	Hinojosa	X		
1-10	Deuell	X		
1-11	Duncan	X		
1-12	Eltife	X		
1-13	Estes	X		
1-14	Hegar	X		
1-15	Huffman	X		
1-16	Lucio	X		
1-17	Nelson	X		
1-18	Patrick	X		
1-19	Seliger	X		
1-20	West	X		
1-21	Whitmire		X	
1-22	Zaffirini	X		

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to the waiver of penalties and interest on certain
 1-26 delinquent ad valorem taxes.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 33.011, Tax Code, is amended by amending
 1-29 Subsection (d) and adding Subsections (i) and (j) to read as
 1-30 follows:

1-31 (d) A request for a waiver of penalties and interest under
 1-32 Subsection (a)(1) or (3), (b), ~~(h)~~ (h), or (j) must be made before
 1-33 the 181st day after the delinquency date. A request for a waiver of
 1-34 penalties and interest under Subsection (a)(2) must be made before
 1-35 the first anniversary of the date the religious organization
 1-36 acquires the property. A request for a waiver of penalties and
 1-37 interest under Subsection (i) must be made before the 181st day
 1-38 after the date the property owner making the request receives
 1-39 notice of the delinquent tax that satisfies the requirements of
 1-40 Section 33.04(b). To be valid, a waiver of penalties or interest
 1-41 under this section must be requested in writing. If a written
 1-42 request for a waiver is not timely made, the governing body of a
 1-43 taxing unit may not waive any penalties or interest under this
 1-44 section.

1-45 (i) The governing body of a taxing unit may waive penalties
 1-46 and interest on a delinquent tax that relates to a date preceding
 1-47 the date on which the property owner acquired the property if:

1-48 (1) the property owner or another person liable for
 1-49 the tax pays the tax not later than the 181st day after the date the
 1-50 property owner receives notice of the delinquent tax that satisfies
 1-51 the requirements of Section 33.04(b); and

1-52 (2) the delinquency is the result of taxes imposed on:

1-53 (A) omitted property entered in the appraisal
 1-54 records as provided by Section 25.21;

1-55 (B) erroneously exempted property or appraised
 1-56 value added to the appraisal roll as provided by Section 11.43(i);
 1-57 or

1-58 (C) property added to the appraisal roll under a
 1-59 different account number or parcel when the property was owned by a
 1-60 prior owner.

1-61 (j) The governing body of a taxing unit may waive penalties

2-1 and interest on a delinquent tax if the taxpayer submits evidence
2-2 sufficient to show that the taxpayer delivered payment for the tax
2-3 before the delinquency date to:

2-4 (1) the United States Postal Service for delivery by
2-5 mail, but an act or omission of the postal service resulted in the
2-6 taxpayer's payment being postmarked after the delinquency date; or

2-7 (2) a private delivery service for delivery, but an
2-8 act or omission of the private carrier resulted in the taxpayer's
2-9 payment being received by the taxing unit after the delinquency
2-10 date.

2-11 SECTION 2. Section 33.04, Tax Code, is amended to read as
2-12 follows:

2-13 Sec. 33.04. NOTICE OF DELINQUENCY. (a) At least once each
2-14 year the collector for a taxing unit shall deliver a notice of
2-15 delinquency to each person whose name appears on the current
2-16 delinquent tax roll. However, the notice need not be delivered if:

2-17 (1) a bill for the tax was not mailed under Section
2-18 31.01(f); or

2-19 (2) the collector does not know and by exercising
2-20 reasonable diligence cannot determine the delinquent taxpayer's
2-21 name and address.

2-22 (b) If the delinquency is the result of taxes imposed on
2-23 property described by Section 33.011(i), the first page of the
2-24 notice must include, in 14-point boldfaced type or 14-point
2-25 uppercase letters, a statement that reads substantially as follows:
2-26 "THE TAXES ON THIS PROPERTY ARE DELINQUENT. THE PROPERTY IS SUBJECT
2-27 TO A LIEN FOR THE DELINQUENT TAXES. IF THE DELINQUENT TAXES ARE NOT
2-28 PAID, THE LIEN MAY BE FORECLOSED ON."

2-29 SECTION 3. This Act takes effect September 1, 2013.

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